

APPENDIX I

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AND ASSOCIATES LLC
8

9 **UNITED STATES DISTRICT COURT**
10 **CENTRAL DISTRICT OF CALIFORNIA**
11 **WESTERN DIVISION**
12

13 FEDERAL TRADE COMMISSION,
14 Plaintiff,
15 v.
16 JASON CARDIFF, etc., et al.,
17 Defendants.
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Case No. 5:18-cv-02104-DMG-PLA

**RECEIVER'S SUMMARY
ACCOUNTING WITH
ALLOCATIONS**

Date: TBD
Time: TBD
Place: Via Zoom
Courtroom 8C,
350 West 1st St.
Judge: Hon. Dolly M. Gee

1 **TO: THE HONORABLE DOLLY M. GEE, JUDGE OF THE UNITED**
2 **STATES DISTRICT COURT.**

3
4 This Court entered its chambers order on August 26, 2021 ("Chambers
5 Order") [Doc. # 650], which provides for a filing by the Receiver as to the
6 Receiver's final accounting for amounts concerning this Receivership estate, and for
7 recommendations by the Receiver to the Court. The Court required the Receiver's
8 filings by September 8, 2021. But, because of a serious illness and emergency
9 hospitalization, the Receiver's filings in that regard have been delayed [Doc. # 652].
10 The Court accordingly extended the deadline for the Receiver's filings to September
11 19, 2021 [Doc. # 653].

12 The Receiver now files a portion of the Receiver's anticipated filings, the
13 summary accounting, attached hereto as Exhibit 1 ("Summary Accounting").¹ The
14 following is a brief orientation to the Summary Accounting.

15 **Poujade/TPI Re-Allocation**

16 The Court asked the Receiver to break out the fees caused to the receivership
17 estate by the contemptuous behavior of Poujade which were the subject of a purge
18 payment to the Receiver by True Pharmastrip ("TPI") [Doc. # 636]. That wrongful
19 behavior by Poujade began the very first day that the Receiver, then a temporary
20 receiver, went to the Redwood offices and interviewed Jason Cardiff. The Receiver
21 and its legal counsel have gone back through all of the billings and invoices to date
22 in this matter, identifying and breaking out the time and incurred by the receivership
23 estate as a result of Poujade's contemptuous behavior.

24 The Summary Accounting then reallocates those charges during each
25 reporting period, debiting the Poujade funds and showing how the Court could, in its
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27 ¹ The remainder of the Receiver's filings, including the backup for the
28 Summary Accounting and the Receiver's recommendations, will be separately filed
as soon as those materials can be finalized.

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1 discretion, credit the receivership entity that otherwise paid for those charges. So,
2 for example, all of the Poujade-related charges in the first through third reporting
3 period (October 10, 2018, to September 30, 2019) were allocated from Poujade back
4 to the Redwood entities, from whose funds those charges were otherwise paid.²
5 This approach realizes a balance of \$235,846.76 in funds received from Redwood
6 being available in the receivership estate under the Summary Accounting.

7 **Post April 21, 2021 Receiver's Remaining Fees and Costs**

8 The attached Summary Accounting, Exhibit 1, reflects the Receiver's fees,
9 costs, and expenses from and after April 22, 2021, through and including August 31,
10 2021, the last full accounting period to date, in the aggregate amount of
11 \$225,676.60. Further, the Summary Accounting provides for the estimated fees and
12 costs for the Receiver to close out the estate from and after August 31 ("Remaining
13 Fees") in the estimated amount of \$68,358.50. The Remaining Fees should be paid
14 first, and this Summary Accounting and the to-be-filed backup supporting it,
15 including declarations, should be considered to be a fee application requesting such
16 payments. The Summary Accounting then shows the remaining, surplus funds in
17 the receivership estate after payment of the Remaining Fees (the "Surplus Funds"),
18 leading to a discussion about and the options for the Court to consider concerning
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20 ² There is an interpretation of the Court's *Chamber's Order re Jacque*
21 *Poujade, etc.*, dated July 20, 2021, para. 1 on page 8 [Doc. # 636] that identified
22 Poujade-caused expenses ought to be reallocated only if they were paid from VPL
23 funds, and not from funds claimed by Cardiff or other defendants. But, such Order
24 is based on equity, and there is a paltry amount of Poujade-caused expenses that
25 were paid from VPL funds, as shown on the Summary Accounting. On the other
26 hand, a pre-receivership creditor of Redwood, Inter/Media, claims sizeable amounts
27 are owed to it under a final state court judgment and settlement, and that it holds a
28 lien on Redwood personal property assets in the receivership, which could include
funds in the sum of \$235,846.76 re-allocated from Poujade to Redwood, once the
Receiver's Remaining Fees are paid. The Summary Accounting shows a possible
accounting for those funds, in the Court's discretion, based on the facts and equities
in this case to allow Inter/Media to assert its secured claim as to Redwood assets.

1 how to resolve claims to such Surplus Funds.

2 **Payment Source for the Remaining Fees**

3 The Court has expressed a view previously that the FTC should be
4 responsible for payment of the Remaining Fees after April 21, 2021, and not the
5 receivership estate assets. Cardiff and VPL endorse that view. The FTC does not,
6 and has asked the Court instead to order that the funds in the receivership estate,
7 rather than the FTC, should pay the Remaining Fees. Previously, the Receiver
8 declined to become involved in that question. For purposes of this Summary
9 Accounting, the Receiver would again decline to express an opinion on that topic
10 and from whom payment of the Remaining Fees should come. That said, there are
11 several observations that the Receiver has at the present time about this issue to
12 share with the Court, concerning the Summary Accounting:

13 A. The Receiver's Summary Accounting needs to address payment of
14 those Remaining Fees. It does so for illustrative purposes in either of two ways: (i)
15 by paying them pro rata from the balances shown in the Summary Accounting in the
16 columns for "VPL," for "Cardiff," and for "Biztank," as requested by the FTC; or
17 (ii) should the Court decide to have the Remaining Fees paid as requested by Cardiff
18 and VPL, by paying them separately as of August 31, 2021, assuming that none of
19 the Remaining Fees are prorated or paid from the receivership estate assets. That
20 non-prorated and unpaid August 31, 2021, balance is essentially the same as the
21 "Balance before Receiver's Fees and Costs from 4/22/21 to 8/31/21" shown above
22 the line items where receivership Remaining Fees are prorated and allocated to
23 receivership estate assets for payment.

24 B. The column in the Receiver's Accounting for "VPL" reflects the
25 remaining balance of funds (\$70,783.04) to be held by and for the receivership
26 estate after splitting the remaining VPL funds as of June 1, 2021, and transferring to
27 VPL its portion as of that date. These funds essentially are Jason Cardiff's personal
28 share of the previously split remaining VPL funds.

1 C. As argued by the FTC, most of the receivership estate Remaining Fees
2 (from and after April 22, 2021) were in fact caused directly by the actions of, the
3 complaints by, and filings of the Cardiff and VPL parties.

4 **Claims by Taxing Authorities/New IRS Claim**

5 Up until late Tuesday night (9/7/21) the Receiver knew of claims by taxing
6 authorities in the low six figures, an amount that could have been addressed and
7 paid through the remaining assets in the receivership estate. Then, late on
8 September 7, 2021, the IRS sent to the Receiver an amendment to its prior proof of
9 claim against Eunjung and Jason Cardiff. The prior claim the IRS had delivered to
10 the Receiver on September 1, 2021, claimed that the Cardiffs owed the IRS
11 \$64,232.36. The amended IRS proof of claim received on September 7, however,
12 now claims that Eunjung and Jason Cardiff owe the IRS the revised amount of
13 \$2,787,989.73, as a result of IRS's "most recent audit" (*See*, Exhibit 2 hereto) ("New
14 IRS Claim").

15 **Issues re the New IRS Claim**

16 It is clear that the New IRS Claim is in excess of the balances in the
17 receivership estate. There are insufficient funds in the receivership estate to pay the
18 New IRS Claim in full. The New IRS Claim therefore raises a host of issues that
19 have to be addressed. For instance, the New IRS Claim (Exhibit 2) asserts that
20 some or all of the IRS claimed amounts are subject to a tax lien in favor of the IRS,
21 and that the New IRS Claim has legal priority for payment from the Surplus Funds
22 over the non-administrative claims of the other creditors of the receivership estate.
23 As previously noted, there is only one receivership estate, one "qualified settlement
24 fund" ("QSF"). The IRS may now be claiming the Surplus Funds in the receivership
25 estate, in the QSF, after payment of the Remaining Fees.

26 That could set up a conflict with the claims of Inter/Media, secured or
27 unsecured, to some or all of the funds related to Redwood and/or Cardiff. It also
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1 could set up a conflict with the claims of Poujade/TPI for return of that money.³

2 It is likely that the Court will have to address the positions of the competing
3 claimants to the Surplus Funds in the receivership estate, and resolve them.

4 **Conclusion**

5 The Receiver will provide a copy of this filing and the Summary Accounting,
6 and any subsequently filed supporting materials, including the declarations and
7 exhibits, to anyone who requests a copy of the Report in writing directed to Robb
8 Evans & Associates LLC, 11450 Sheldon Street, Sun Valley, California 91352-
9 1121. The Receiver also will post a copy of this filing and the Summary
10 Accounting and all supporting materials, once filed, on the Receiver's website for
11 this case at [https://www.robbevans.com/find-a-case/redwood-scientific-](https://www.robbevans.com/find-a-case/redwood-scientific-technologies-inc-et-al/)
12 [technologies-inc-et-al/](https://www.robbevans.com/find-a-case/redwood-scientific-technologies-inc-et-al/).

13
14 Dated: September 10, 2021

Respectfully submitted,

15 FRANDZEL ROBINS BLOOM & CSATO, L.C.
16 MICHAEL GERARD FLETCHER
17 CRAIG A. WELIN
18 HAL D. GOLDFLAM

19 By: /s/ Michael Gerard Fletcher
20 MICHAEL GERARD FLETCHER
21 Attorneys for Receiver ROBB EVANS &
22 ASSOCIATES LLC
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26 ³ Note also that in recent days lawyers for allegedly defaulted TPI debenture
27 holders of claims in excess of USD \$3 million have appeared in this matter, whose
28 clients appear to assert claims in this case for all of remaining the Poujade/TPI funds
after the reallocation of those funds.

EXHIBIT 1

Recalculation per Judge Gee's Order using Poujade's funds

1st through 3rd Reporting Period: 10/10/18-9/30/19

	Total	J. Poujade	VPL	JC	Biztank	Redwood et al.
Other Funds	593,136.59					593,136.59
Poujade	1,205,984.80	1,205,984.80	0.00	0.00	0.00	
Expenses (Non-Receiver's Fee & Costs)	(11,084.85)					(11,084.85)
Payments of Receiver's Fees & Costs (1st & 2nd Fee Applications)	(427,680.22)					(427,680.22)
Adjustment per Judge Gee's Order - Receiver (1st & 2nd)	0.00	(21,195.90)				21,195.90
Adjustment per Judge Gee's Order - Receiver's Lawyer (1st & 2nd)	0.00	(103,128.50)				103,128.50
Balance as of 9/30/19	1,360,356.32	1,081,660.40	0.00	0.00	0.00	278,695.92

4th Fee app 10/1/19 to 6/30/20

VPL Expenses	(85,029.79)		(85,029.79)			
Other Expenses	(6,781.61)					(6,781.61)
Payments of Receiver's Fees & Costs (3rd Fee Applications)	(147,919.51)					(147,919.51)
Adjustment per Judge Gee's Order - Receiver (3rd)	0.00	(13,689.90)				13,689.90
Adjustment per Judge Gee's Order - Receiver's Lawyer (3rd)	0.00	(84,376.50)				84,376.50
VPL Funds	2,659,975.51		2,659,975.51			
Redwood et al. Funds (including Int)	54,893.10					54,893.10
Balance as of 6/30/20	3,835,494.02	983,594.00	2,574,945.72	0.00	0.00	276,954.80

5th Fee app 7/1/20-10/30/20

VPL Expenses	(465,394.27)		(465,394.27)			
Expenses (Non-Receiver's Fee & Costs)	(11,891.13)					(11,891.13)
Payments of Receiver's Fees & Costs (4th Fee Application)	(298,850.47)		(258,969.27)			(39,881.20)
Adjustment per Judge Gee's Order - Receiver (4th)	0.00	(205.20)				205.20
Adjustment per Judge Gee's Order - Receiver's Lawyer (4th)	0.00	(13,994.00)				13,994.00
Biztank	377,648.74				377,648.74	
Redwood et al. Income (Int)	147.32			37,149.00		147.32
JC	37,149.00					
Balance as of 10/30/20	3,474,303.21	969,394.80	1,850,582.18	37,149.00	377,648.74	239,528.49

6th Fee app 11/1/20-4/21/21

VPL Funds	99,500.00		99,500.00			
Biztank	30,000.00				30,000.00	
JC	91,331.67			91,331.67		
Other Income (Int)	388.27					
VPL Expenses	(1,129,438.13)		(1,129,438.13)			
JC Living Expenses	(80,590.94)			(80,590.94)		
Expenses (Non-Receiver's Fee & Costs)	(3,175.00)					(3,175.00)
Payments of Receiver's Fees & Costs (5th Fee Application)	(408,839.60)		(408,839.60)			

Recalculation per Judge Gee's Order using Poujade's funds

	Total	J. Poujade	VPL	JC	Biztank	Redwood et al.
Payments of Receiver's Fees & Costs (6th Fee Application)	(273,238.19)		(273,238.19)			
Adjustment per Judge Gee's Order - Receiver (6th)	0.00	(68.40)	68.40			
Adjustment per Judge Gee's Order - Receiver's Lawyer	0.00	(935.50)	935.50			
Expenses	(601.08)					(601.08)
Payment to VPL	(69,282.12)		(69,282.12)			
Balance before Receiver's Fee and Costs 4/22/21-8/31/21	1,730,358.09	968,390.90	70,783.04	47,889.73	407,648.74	235,645.68

Receiver's Fees and Costs 4/22/21-8/31/21
Aggregate Receiver's Fees and Costs, Prorated and Applied - \$225,676.60

Receiver's Fees	(36,991.80)	(5,095.80)	(4,289.58)	(2,902.20)	(24,704.22)	
Receiver's Lawyer's Fees	(182,759.00)	(17,783.50)	(22,186.95)	(15,011.04)	(127,777.52)	
Receiver's Costs	(4,469.00)		(601.02)	(406.63)	(3,461.35)	
Receiver's Lawyer's Costs	(1,456.80)		(195.92)	(132.55)	(1,128.33)	
Balance as of 8/31/21	1,504,681.49	945,511.60	43,509.58	29,437.31	250,577.33	235,645.68

Estimate Receiver's Fees & Costs to Close, Prorated and Applied \$68,358.50

Receiver's Fees	(5,251.50)		(706.25)	(477.83)	(4,067.41)	
Receiver's Lawyer's Fees	(46,000.00)		(6,186.37)	(4,185.52)	(35,628.11)	
Receiver's Costs	(14,107.00)		(1,897.20)	(1,283.59)	(10,926.21)	
Receiver's Lawyer's Costs	(3,000.00)		(403.46)	(272.97)	(2,323.57)	
Balance after Payments to Receiver, Prorated and Applied	1,436,322.99	945,511.60	34,316.30	23,217.40	197,632.01	235,645.68

Fees & Costs Not Prorated and Applied - \$225,676.60 & Estimate to Close

Balance as of 8/31/21	1,730,358.09	968,390.90	70,783.04	47,889.73	407,648.74	235,645.68
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Taxes Claimed by Various Taxing Authorities

(2,853,234.58)

EXHIBIT 2

INTERNAL REVENUE SERVICE

FAX TRANSMISSION
Cover SheetDate: September 07, 2021**To: Anita Jen**Address/Organization: Robb Evans & AssociatesFax Number: (818) 768-8802 Office Number: _____**From: Brown Leonard S Jr**

Address/Organization: _____

Fax Number: (855) 863-4354 Office Number: _____Number of pages: Including cover page**Subject:** RE: Cardiff Proof of Claim

I have attached the amended proof of claim for Jason Cardiff to include the most recent audit. If you have questions let me know.

Leonard Brown
Bankruptcy Specialist
300 N Los Angeles St MS 5022
Los Angeles, CA 90012
Phone: 213-372-4287
Fax: 855-863-4354

This communication is intended for the sole use of the individual to whom it is addressed and may contain confidential information that is privileged, confidential and exempt from disclosure under applicable law. If you are not the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited by the provisions of the Internal Revenue code. If you have received this communication in error, please contact the sender immediately by telephone. Thank you.

Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service

In the _____ District Court
for the _____ Western Division**In the Matter of:**CARDIFF EUNJUNG CARDIFF JASON
870 N. MOUNTAIN AVE, SUITE 115
UPLAND, CA 91786Form **4490**
(Rev. 2-2005)

Docket Number	18-02104
Kind of Proceeding	RECEIVERSHIP
Date of Petition	11/08/2018
Creditor Number	

Amendment No. 1 to Proof of Claim dated 09/01/2021

The undersigned officer of the Internal Revenue Service, a duly authorized agent of the United States in this behalf, being duly sworn, deposes and says that:

- CARDIFF EUNJUNG CARDIFF JASON is justly and truly indebted to the United States in the amount of \$2,787,989.73 with interest and penalty as shown below.
- This debt is for taxes due under the Internal Revenue laws of the United States as follows:

Taxpayer ID Number	Kind of Tax	Period	Tax Due	Penalty Due	Interest Due	Date Tax Lien Arose
	WT-FICA	12/31/2011	\$15,616.56	\$6,252.85	\$5,213.01	02/13/2012
	BENE PLAN	12/31/2012	\$18,895.63	\$0.00	\$4,163.88	02/15/2016
	CORP-INC	12/31/2013	\$0.00	\$1,170.00	\$195.95	10/06/2014
	BENE PLAN	12/31/2013	\$0,443.36	\$0.00	\$1,741.30	02/15/2016
	INCOME	12/31/2014	\$1,658,549.00	\$817,593.10	\$247,615.27	
	MISC PEN	12/31/2016	\$0.00	\$1,459.93	\$74.30	08/26/2019
			\$1,702,510.05	\$826,475.88	\$259,003.80	

- No part of this debt has been paid, and it is now due and payable to the United States Treasury at the Office of Internal Revenue Service;
- Except for the statutory tax liens that arose on the above dates, the United States does not hold, to the deponent's knowledge or belief, any security for this debt;
- No note or other negotiable instrument has been received for this debt or any part of it, nor has any judgment been rendered with respect to this debt; and
- This debt has priority and must be paid in full in advance of distribution to creditors to the extent provided by law. See 31 U.S.C. Section 3713(a). Any executor, administrator, or other person who fails to pay the claims of the United States in accordance with its priority may become personally liable for this debt under 31 U.S.C. Section 3713(b).

(Notarize or witness if court requires)

Subscribed and Sworn to Before Me On

Signature

/s/ LEONARD BROWN

Title

Bankruptcy Specialist

ID Number

0845203

Telephone Number

(213) 372-4287

Address:

Internal Revenue Service

Insolvency Group 7, 300 North Los Angeles St, 5022

Los Angeles, CA 90012

Month

Day

Year

FRANDZEL ROBINS BLOOM & CSATO, L.C.
1000 WILSHIRE BOULEVARD, NINETEENTH FLOOR
LOS ANGELES, CALIFORNIA 90017-2427
(323) 852-1000

PROOF OF SERVICE (1)

FTC v. Jason Cardiff
Case No. 5:18-cv-02104

I, the undersigned, declare and certify as follows:

I am over the age of eighteen years, not a party to the within action and employed in the County of Los Angeles, State of California. I am employed in the office of Frandzel Robins Bloom & Csato, L.C., members of the Bar of the above-entitled Court, and I made the service referred to below at their direction. My business address is 1000 Wilshire Boulevard, Nineteenth Floor, Los Angeles, CA 90017-2427.

On **September 10, 2021**, I served true copy(ies) of the **RECEIVER'S SUMMARY ACCOUNTING WITH ALLOCATIONS** the original(s) of which is(are) affixed hereto. to the party(ies) on the attached service list.

SEE ATTACHED SERVICE LIST

- ☒ **BY CM/ECF NOTICE OF ELECTRONIC FILING:** I electronically filed the document(s) with the Clerk of the Court by using the CM/ECF system. Participants in the case who are registered CM/ECF users will be served by the CM/ECF system. Participants in the case who are not registered CM/ECF users will be served by mail or by other means permitted by the court rules.
- ☒ **BY MAIL:** I placed the envelope for collection and mailing at Los Angeles, California. The envelope was mailed with postage fully prepaid. I am readily familiar with this firm's practice of collection and processing correspondence for mailing. Under that practice it would be deposited with the U.S. postal service on that same day with postage thereon fully prepaid at Los Angeles, California, in the ordinary course of business. I am aware that on motion of party served, service is presumed invalid if postal cancellation date or postage meter date is more than 1 day after date of deposit for mailing in affidavit.
- ☒ **BY FAX TRANSMISSION:** I caused said document(s) to be transmitted by facsimile. The telephone number of the sending facsimile machine was (323) 651-2577. The name(s) and facsimile machine telephone number(s) of the person(s) served are set forth in the service list. The document was transmitted by facsimile transmission, and the sending facsimile machine properly issued a transmission report confirming that the transmission was complete and without error.
- ☒ **BY E-MAIL OR ELECTRONIC TRANSMISSION:** I caused said document(s) to be transmitted by electronic mail. This service may be based on a court order or on an agreement among the parties to accept service by E-Mail. The name(s) and e-mail addresses of the person(s) served are set forth in the service list. The document was transmitted by electronic transmission and without error.

1 I declare under penalty of perjury under the laws of the State of California
2 and the United States of America that the foregoing is true and correct.

3 Executed on **September 10, 2021**, at Los Angeles County, California.

4
5 /s/ Sandra Young King

Sandra Young King

6 sking@frandzel.com
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SERVICE LIST
FTC v. Jason Cardiff
Case No. 5:18-cv-2104

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13 **VIA FACSIMILE TRANSMISSION:**

- 14 • **Leonard S. Brown**
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